

## Section 7 Payment Options

### Electronic Funds Withdrawal (EFW)

Businesses may elect to have their current year balance due paid by EFW. Our e-file program also provides the ability to send a schedule of EFW requests for estimated tax payments or annual tax payments part of the e-file return transmission. Corporations, Partnerships or LLC's authorize the EFW by signing form FTB 8453-C, FTB 8453-P or FTB 8453-LLC. The EFW request(s) and banking information are transmitted with the e-file return. The entries for the dates and amounts of the EFWs are contained in the e-file return.

**Note:** Corporations required to remit payments by Electronic Funds Transfer may use EFW and be considered in compliance with that requirement.

### Electronic Funds Transfer for Corporations

If a corporation is enrolled in FTB's EFT program, they may elect to pay their current year balance due through that system. For more information on FTB's Electronic Funds Transfer Program, go to [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for **EFT**.

### Paper Check (FTB Form 3586, 3567 or 3588)

If a business pays by paper check, you must furnish them with a completed form FTB 3586, *Voucher for Corp e-filed Returns*, 3587 *Voucher for LP, LLP, and REMIC e-filed Returns* or 3588 *Voucher for LLC e-filed Returns*. Provide this form to the business after the return has been accepted. The Entity Number (e.g., Corporation Number, Secretary of State Number, etc.), FEIN, name, and address information on form FTB 3586, 3587 or 3588 must be the same information that was electronically transmitted and match the information printed on the paper copy of the business's tax return (Form 100, 100S, 565, or 568). Erroneous information may cause us to misapply the payment.

Instruct businesses that want to pay a different amount from the amount printed on form FTB 3586, 3587 or 3588 to line through the pre-printed amount and write in the amount they are paying.

**Note:** Corporations that meet certain requirements must remit all of their payments through EFT rather than by paper checks or money orders to avoid the EFT penalty. Corporations that remit an estimated tax payment or extension payment in excess of \$20,000 or that have a total tax liability in excess of \$80,000 must remit all of their payments through EFT. The Franchise Tax Board (FTB) will notify corporations that are subject to this requirement.

Those that do not meet these requirements and want to participate on a voluntary basis may do so. If the corporation is paying through EFT, Do Not Send The Payment Voucher (FTB 3586). Partnerships or Limited Liability Companies that do not request an EFW with their e-file return, must pay by check.

For corporations not required to remit their payments through EFT, electronic funds withdrawal is voluntary and applies only to the return you are filing at this time.

To cancel an electronic funds withdrawal, you must contact our e-Programs Customer Service at (916) 845-0353 at least two working days before the date of the withdrawal.

# Instructions for Form FTB 3586

## Voucher for Corporation Electronically Filed (e-filed) Returns

### General Information

Use form FTB 3586, Voucher for Corp e-filed Returns, to pay the tax only if the corporation:

- Files its tax return electronically,
- Has a balance due,
- Remits payment with a check or money order, and
- Is not required to remit payment through EFT.

### Private Mail Box (PMB) Number

Include the Private Mail Box (PMB) in the address field. Write the acronym "PMB" first, then the box number. Example: 111 Main Street PMB 123.

### Electronic Funds Transfer (EFT)

Corporations that meet certain requirements must remit all of their payments through EFT rather than by paper checks or money orders to avoid the EFT penalty.

Corporations that remit an estimated tax payment or extension payment in excess of \$20,000 or have a total tax liability in excess of \$80,000 must remit all of their payments through EFT. The Franchise Tax Board (FTB) will notify corporations that are subject to this requirement. Those that do not meet these requirements and wish to participate on a voluntary basis may do so.

If the corporation pays through EFT, **Do Not Send The Payment Voucher.** For more information, go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov), call (916) 845-4025, or get FTB Pub. 3817, Electronic Funds Transfer Program Information Guide.

### General Instructions

Is form FTB 3586 preprinted with the corporation's information?

**Yes.** Go to number 1. **No.** Go to number 2.

1. Verify that the following information is correct before writing the check or money order:

- Corporation's name;
- Address;
- California corporation number;
- Federal employer identification number; and
- Amount of payment.

If a change to the information is needed, use a black or blue ink pen to draw a line through the incorrect information and clearly print the new information. Scanning machines may not be able to read other colors of ink or pencil.

Then, go to number 3.

2. If there is a balance due, complete the voucher at the bottom of this page. Print the corporation's name, address, California corporation number, federal employer identification number, and amount of payment in the space provided. Print all names and words in **CAPITAL LETTERS**. Use a black or blue ink pen. Scanning machines may not be able to read other colors of ink or pencil.

Verify that the following information is complete:

- Corporation's name;
- Address;
- California corporation number;
- Federal employer identification number; and
- Amount of payment.

The information on form FTB 3586 should match the information that was electronically transmitted to the FTB and the information printed on the paper copy of the corporation's 2006 tax return.

3. Make the check or money order payable to "Franchise Tax Board." Write the corporation number, tax year (2006), and Form 100 or Form 100S, on the check or money order.

**Note:** Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

4. Detach the payment voucher from the bottom of this page, only if an amount is owed. Enclose, but **do not** staple, the payment with the voucher and mail to:

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0531

**Note:** Do not send a paper copy of the tax return to the FTB. Keep it for the corporation's records.

### When to Make Payment

If there is a balance due on the corporation's 2006 tax return, send form FTB 3586 with the payment to FTB.

### Payment of Tax Due Dates:

To avoid late payment penalties and interest, 100% of the tax liability must be paid by the following due dates: **\*See Note below**

### Form 100 or 100S

Calendar Year Filers	March 15, 2007
Fiscal Year Filers	15th day of the 3rd month following the close of the taxable year.

### Form 100 for farmers' cooperative

Calendar Year Filers	September 15, 2007
Fiscal Year Filers	15th day of the 9th month following the close of the taxable year.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

### Penalties and Interest

- If the corporation fails to pay its total tax liability by the original due date, a late payment penalty plus interest will be added to the tax due. **\*See Note below**
- If the corporation does not file its California tax return by the extended due date, or the corporation's powers, rights, and privileges have been suspended or forfeited by the FTB or the California Secretary of State, as of the original due date, the automatic extension will not apply and a delinquency penalty plus interest will be assessed from the original due date of the California tax return.
- If the corporation is required to remit all of its payments through EFT and pays by another method, a 10% noncompliance penalty will be assessed.

**\*Note:** The late payment penalty may be waived where 90% of the tax shown on the return is paid by the original due date of the return, but not less than minimum franchise tax, if applicable.

✂ DETACH HERE \_\_\_\_\_ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM \_\_\_\_\_ DETACH HERE ✂

(Calendar year corporations — Due March 15, 2007)  
(Fiscal year filers — see instructions)

TAXABLE YEAR

CALIFORNIA FORM

**2006 Voucher for Corp e-filed Returns**

**3586 (e-file)**

For calendar year 2006 or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_, year \_\_\_\_\_, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_.

California corporation number	Federal employer identification number	Amount of payment
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Corporation name \_\_\_\_\_

Address including Suite, Room, or PMB no. \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Contact telephone number \_\_\_\_\_

( ) \_\_\_\_\_

Entity will file.  
☐ Form 100 or  
☐ Form 100S

IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM  
Do not send copy of return with payment voucher.

EFT TAXPAYER, DO NOT USE THIS FORM

6181063

FTB 3586 2006

# Instructions for Form FTB 3587

## Voucher for LP, LLP, and REMIC Electronically Filed (e-filed) Returns

### General Information

Use form FTB 3587, Voucher for LP, LLP, and REMIC e-filed Returns, to pay the tax only if the limited partnership (LP), limited liability partnership (LLP), or real estate mortgage investment conduit (REMIC):

- Files its tax return electronically,
- Has a balance due, and
- Remits payment with a check or money order.

#### Private Mail Box

Include PMB number in the address field. Write the acronym "PMB" first, then the box number. Example: 111 Main Street PMB 123.

### General Instructions

Is form FTB 3587 preprinted with the LP's, LLP's, or REMIC's information?

**Yes.** Go to number 1. **No.** Go to number 2.

1. Verify that the following information is correct before writing the check or money order:

- LP's, LLP's, or REMIC's name;
- Address;
- Secretary of State (SOS) file number; and
- Federal employer identification number.

Information is needed, use a black or blue ink pen to draw a line through the incorrect information and clearly print the new information. Scanning machines may not be able to read other colors of ink. Then, go to number 3.

2. If there is a balance due, complete the voucher at the bottom of this page. Print the LP's, LLP's, or REMIC's name, address, Secretary of State (SOS) file number, federal employer identification number (FEIN), and amount of payment in the space provided. Print all names and words in **CAPITAL LETTERS**. Use a black or blue ink pen. Scanning machines may not be able to read other colors of ink.

Verify that the following information is complete:

- LP's, LLP's, or REMIC's name;
- Address;
- SOS file number;
- FEIN; and
- Amount of payment.

The information on form FTB 3587 should match the information that was electronically transmitted to the Franchise Tax Board (FTB) and

the information printed on the paper copy of LP's, LLP's, or REMIC's tax return.

3. Make the check or money order payable to "Franchise Tax Board." Write the LP's, LLP's, or REMIC's SOS file number and "2006 Form 565" on the check or money order.

**Note:** Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

4. Detach the payment voucher from the bottom of this page, only if an amount is owed. Enclose, but do **not** staple, the payment with the voucher and mail to:

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0531

**Note:** Do not send a paper copy of the tax return to the FTB. Keep it for the LP's, LLP's, or REMIC's records.

### When to Make Payment

If there is a balance due on the LP's, LLP's, or REMIC's 2006 tax return, send form FTB 3587 with the payment to FTB.

To avoid late payment penalties and interest, 100% of the tax liability must be paid by the 15th day of the 4th month following the close of the taxable year.

**Note:** When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

### Penalties and Interest

An extension of time to file a return is not an extension of time to pay the tax. If the entity fails to pay its total tax liability by the due date of the tax return, a late payment penalty and interest will be added to the tax due. To avoid late payment penalties and interest, the tax liability must be paid by the 15th day of the 4th month, following the close of the taxable year.

✂ DETACH HERE ——— IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM ——— DETACH HERE ✂  
File and Pay by the 15th Day of the 4th month following the close of the taxable year (fiscal year), OR  
File and Pay by April 16, 2007 (calendar year).

TAXABLE YEAR

**2006**

## Voucher for LP, LLP, and REMIC e-filed Returns

CALIFORNIA FORM

**3587 (e-file)**

For calendar year 2006 or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_.

Partnership/LLP/REMIC name

FEIN

DBA

Secretary of State (SOS) file number

Address including Suite, Room, or PMB no

City

State

ZIP Code

Contact Telephone no.

( )

**Do not send copy of return  
with payment voucher.**

Amount of payment

\_\_\_\_\_

6191063

FTB 3587 (NEW 2006)

# Instructions for Form FTB 3588

## Voucher for LLC Electronically Filed (e-filed) Returns

### General Information

Use form FTB 3588, Voucher for LLC e-filed Returns, to pay the fee only if the Limited Liability Company (LLC):

- Files its tax return electronically,
- Has a balance due, and
- Remits payment with a check or money order.

#### Private Mail Box

Include the Private Mail Box (PMB) in the address field. Write the acronym "PMB" first, then the box number. Example: 111 Main Street PMB 123.

### General Instructions

Is form FTB 3588 preprinted with the LLC's information?

**Yes.** Go to number 1. **No.** Go to number 2.

1. Verify that the following information is correct before writing the check or money order:

- LLC's name;
- Address;
- Secretary of State (SOS) file number;
- Federal employer identification number (FEIN); and
- Amount of payment.

If a change to the information is needed, use a black or blue ink pen to draw a line through the incorrect information and clearly print the new information. Scanning machines may not be able to read other colors of ink. Then, go to number 3.

2. If there is a balance due, complete the voucher at the bottom of this page. Print the LLC's name, DBA, address, Secretary of State (SOS) file number, federal employer identification number (FEIN), and amount of payment in the space provided. Print all names and words in **CAPITAL LETTERS**. Use a black or blue ink pen. Scanning machines may not be able to read other colors of ink.

Verify that the following information is complete:

- LLC's name;
- Address;
- SOS file number;
- FEIN; and
- Amount of payment.

The information on form FTB 3588 should match the information that was electronically transmitted to the FTB and the information printed on the paper copy of the LLC's 2006 return of income.

3. Make the check or money order payable to "Franchise Tax Board." Write the SOS file number, taxable year 2006, and Form 568 that the LLC electronically filed, on the check or money order.

**Note:** Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

4. Detach the payment voucher from the bottom of this page, only if an amount is owed. Enclose, but **do not** staple, the payment with the voucher and mail to:

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0531

**Note:** Do not send a paper copy of the LLC e-filed return of income to the FTB. Keep it for the LLC's records.

### When to Make Payment

If there is a balance due on the LLC's 2006 e-filed return of income, send form FTB 3588 with the payment to FTB.

#### Payment of Tax Due Dates:

To avoid late payment penalties and interest, 100% of the tax liability must be paid by the 15th day of the 4th month following the close of the taxable year. The late payment penalty may be waived where 90% of the tax shown on the return is paid by the original due date of the return, but not less than the annual tax.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

### Penalties and Interest

If the entity fails to pay its total liability by the due date of the return, a late payment penalty and interest will be added to the tax due. To avoid late payment penalties and interest, the tax liability must be paid by the 15th day of the 4th month, following the close of the taxable year. The late payment penalty may be waived where 90% of the tax shown on the return is paid by the original due date of the return, but not less than the annual tax.

**Note:** When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

✂ DETACH HERE IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM DETACH HERE ✂

**Fiscal year: File and Pay by the 15TH DAY OF 4TH MONTH FOLLOWING THE CLOSE OF THE TAXABLE YEAR.**

**Calendar year: File and Pay by APRIL 16, 2007.**

TAXABLE YEAR

CALIFORNIA FORM

## 2006 Voucher for LLC e-filed Returns

## 3588 (e-file)

For calendar year 2006 or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_.

Limited liability company name

Secretary of State (SOS) file number

DBA

FEIN

Present address - number and street, PO Box, rural route, or PMB no.

Ste. no.

City

State

ZIP Code

Contact Telephone no.

( )

**Do not send copy of return  
with payment voucher.**

Amount of payment

6201063

FTB 3588 (NEW 2006)